REMARKS

Assignee has submitted a Terminal Disclaimer to Obviate a Double Patenting Rejection Over a Prior Patent signed by an attorney of record, cancelled Claims 2-11, amended Claims 12 and 13, and added Claims 14-44. None of the amendments made herein were for the purposes of overcoming any prior art.

The Examiner has indicated that Claims 2-13 would be patentable if rewritten or amended to overcome the rejections under 35 USC §112, second paragraph, and the double patenting rejection.

The Examiner has rejected Claim 1 under 35 USC §112, second paragraph because the relationship between the "musical signal," "cabinet simulation model," and "virtual sampling rate" is not clearly set forth.

As Claim 1 was cancelled in the Preliminary Amendment filed concurrently with the Pending Application, Applicant respectfully submits that the rejection of Claim 1 is in error as being directed to a cancelled claim. It is therefore respectfully requested that this rejection be withdrawn.

The Examiner has rejected Claim 6 under 35 USC §112, second paragraph because the relationship between the "musical signal," and "simulation modules" is not clearly set forth. In addition, the Examiner states that the "second amplification simulation model" lacks antecedent basis and is not positively recited. Further, the Examiner states that there is no connection among the recited method steps.

Claim 6 has been cancelled. Therefore, it is respectfully requested that this rejection be withdrawn.

The Examiner has rejected Claim 8 under 35 USC §112, second paragraph because the relationship between the "musical signal," "cabinet simulation model," and "virtual sampling rate" is not clearly set forth.

Claim 8 has been cancelled. Therefore, it is respectfully requested that this rejection be withdrawn.

The Examiner has rejected Claim 12 under 35 USC §112, second paragraph because the "processing of the musical signal" does not appear to be taking place, and the "amplification simulation models" lacks antecedent basis.

Claim 12 has been amended to claim "[a] system for processing an audio signal." In addition, Claim 12 has been amended to specify that "the generated simulation model receives and processes the audio signal." Claim 12 has further been amended to replace "first and second amplification simulation models" with --first and second simulation models--. Antecedent basis for "first and second simulation models" is provided by "a first simulation model" and "a second simulation model," which appear in Claim 12 in the lines preceding "first and second simulation models." In view of the amendments made to Claim 12, it is respectfully requested that this rejection be withdrawn.

The Examiner has rejected Claims 2, 3, 4, 8, 9, 10, and 12 under the judicially created doctrine of obviousness-type double patenting as being unpatentable over Claims 62, 63, 64, 139, 140, 141, and 74, respectively of US Patent Number 6,664,460.

Claims 2, 3, 4, 8, 9, and 10 have been cancelled. With regard to Claim 12, a Terminal Disclaimer to Obviate a Double Patenting Rejection Over a Prior Patent, in compliance with 37 CFR 1.321(c), and signed by an attorney of record, is submitted herein. This Terminal Disclaimer overcomes the obviousness-type double patenting rejection. Therefore, it is respectfully requested that this rejection be withdrawn.

The new Claims 14-44 are added herein to more completely claim the subject matter of the Pending Application. No new matter is presented by these claims.

In conclusion, and in view of the remarks set forth above and the Terminal Disclaimer to Obviate a Double Patenting Rejection Over a Prior Patent submitted herein, reconsideration and withdrawal of the rejection of Claims 12-13 is respectfully requested. It is respectfully submitted that the Pending Application, including Claims 12-44, is in condition for allowance. Favorable action therefore is respectfully requested.

If any additional information is required, the Examiner is invited to contact the undersigned at (312) 245-5386. The Commissioner is hereby authorized to charge any additional fees (or credit any overpayment) associated with the communication to our **Deposit Account No. 23-1925**. If a fee is required for an extension of time under 37 CFR 1.136 not accounted for above, such extension is requested and such fee should also be charged to this Deposit Account.

Respectfully submitted,

Susan D. Reinecke Registration No. 40,198

Attorney for Assignee

Customer No. 00757 BRINKS HOFER GILSON & LIONE P.O. BOX 10395 CHICAGO, ILLINOIS 60610 (312) 321-4200